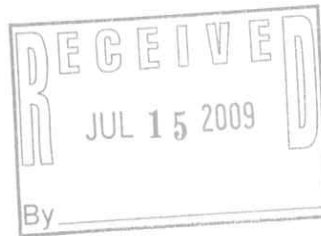


SISKIYOU DOMESTIC VIOLENCE & CRISIS CENTER
FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2008

DATE RECEIVED:



AUDIT REVIEW #(s) 04937

Assigned To: ln

Date Reviewed: 7/29/09

Reviewer's Initials: gd

Date Review(s) Completed: 7/29/09

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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
Siskiyou Domestic Violence & Crisis Center, Inc.
Yreka, CA

We have audited the accompanying statement of financial position of Siskiyou Domestic Violence & Crisis Center, Inc. (nonprofit organization) as of June 30, 2008 and the related statements of activities and cash flows for the year then ended. These financial statements are the responsibility of Siskiyou Domestic Violence & Crisis Center's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and *Government auditing standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Siskiyou Domestic Violence & Crisis Center as of June 30, 2008, and the changes in net assets and its cash flows for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards* we have also issued our report dated November 13, 2008 on our consideration of Siskiyou Domestic Violence & Crisis Center's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be considered in assessing the results of our audit.

Our audit was conducted for the purpose of forming an opinion on the basic financial statements taken as a whole. The schedules of activity – budget and actual on pages 9 through 12, and the schedule of expenditures of federal and other awards on pages 13 and 14 are presented for the purposes of additional analysis and are not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, are fairly stated in all material respects in relation to the basic financial statements taken as a whole.

Pavlik & Chitwood, LLP
Certified Public Accountants

Yreka, California
November 13, 2008

SISKIYOU DOMESTIC VIOLENCE & CRISIS CENTER
STATEMENT OF FINANCIAL POSITION
JUNE 30, 2008

ASSETS

Cash	\$ 168,358
Accounts receivable, grants	166,250
Property and equipment, net of accumulated depreciation of \$221,849	<u>112,101</u>
Total assets	<u><u>\$ 446,709</u></u>

LIABILITIES & NET ASSETS

Liabilities:

Accrued liabilities	\$ 51,981
Deferred revenue	<u>6,816</u>

Total liabilities	58,797
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Net Assets:

Unrestricted	<u>387,912</u>
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Total liabilities and unrestricted net assets	<u><u>\$ 446,709</u></u>
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The accompanying notes are an integral part of these financial statements.

SISKIYOU DOMESTIC VIOLENCE & CRISIS CENTER**STATEMENT OF ACTIVITY**

FOR THE YEAR ENDED JUNE 30, 2008

UNRESTRICTED NET ASSETS

Support:

Grants, California Department of Health Services-Battered Women Shelter Program	\$ 221,329
Grant, California Department of Health Services-Rape Prevention Education Program	31,042
Grants, California Office of Emergency Services - Sexual Assault	110,705
Grants, California Office of Emergency Services - Domestic Violence	182,450
Grants, California Office of Emergency Services - Prior Closeout	5,610
Grant, Cal Works	40,000
Grants, Modoc-Siskiyou Community Action Agency	17,208
Grants, Emergency Housing and Assistance Program	17,156
Grants, Federal Emergency Food and Shelter National Board Program	1,750
Grant, Norris Foundation	1,758
Grant, Blue Shield Foundation	5,991
Grants, United Way	1,096
Grant, Verizon	5,000
Donations	5,269
Fundraising Income	25,638
Marriage License Fees	4,126
Other Income	3,779
In-kind Support - Volunteers	72,258
In-kind Support - Shelter Rent, operating exp., other exp., indirect exp.	28,675
Total Unrestricted Support	<u>780,840</u>

Expenses:

Personnel	500,442
In-kind Volunteers	72,258
In-kind Shelter Rent, operating exp., other exp., indirect exp.	28,675
Operating Expenses	136,557
Fundraising Expenses	10,867
Interest and Finance Charges	109
Depreciation	16,421
Total Expenses	<u>765,329</u>

Increase in Unrestricted and Total Net Assets 15,511

Net assets at beginning of year 372,401

Net assets at end of year \$ 387,912

The accompanying notes are an integral part of these financial statements.

SISKIYOU DOMESTIC VIOLENCE & CRISIS CENTER
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2008

CASH FLOWS FROM OPERATING ACTIVITIES

Increase in net assets	\$ 15,511
Adjustments to reconcile increase in net assets to cash provided by operating activities:	
Depreciation:	16,421
Decrease in accounts receivable, grants	47,204
Decrease in accrued liabilities	(26,463)
Increase in deferred revenue	2,251
Total Cash Flows From Operating Activities	<u>54,924</u>

CASH FLOWS FROM INVESTING ACTIVITIES

Purchase of property and equipment	<u>(1,012)</u>
Total Cash Flows From Investing Activities	<u>(1,012)</u>

Net increase in cash	53,912
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CASH

At beginning of the year	<u>114,446</u>
At end of the year	<u><u>\$ 168,358</u></u>

SUPPLEMENTAL INFORMATION

Interest paid	<u><u>\$ 109</u></u>
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The accompanying notes are an integral part of these financial statements.

SISKIYOU DOMESTIC VIOLENCE & CRISIS CENTER
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2008

NOTE 1: Nature of Operations and Summary of Significant Accounting Policies

A. Nature of Operations:

The program operates a 24-hr crisis intervention hotline, provides short-term living facilities, maintains legal and social service advocacy assistance, and assists domestic violence and sexual assault victims with counseling services. Siskiyou Domestic Violence & Crisis Center (SDVCC) is supported primarily through federal, state and local government grants. Some funding is received from United Way, private donations and fundraisers. SDVCC provides these services in Siskiyou County, California.

SDVCC is a nonprofit organization as described in Section 501(c)(3) of the Internal Revenue Code and is exempt from federal and state income taxes.

B. Support and Revenues:

Private donations and fundraising support (revenue) are generally available for unrestricted use in the year received. Unconditional promises to give are recorded as received.

Grants are reported as unrestricted support if they are received in an exchange transaction. Support (revenue) is recognized when SDVCC has met all the requirements of the grant. Any support received but not yet earned is recognized as deferred revenue and is recognized as support when earned.

In-kind support, that is, contributions of donated services that require specialized skills, are provided by individuals possessing those skills, and would typically need to be purchased if not provided by donation, are recorded at their fair values in the period received. In-kind support consists of hours worked by volunteers on the 24-hour hotline operated by SDVCC. The volunteers' time is valued in accordance with grant agreements. The in-kind support is shown as both a support and an expense, and portions are used to satisfy in-kind matching requirements of certain grants.

In-kind rent, is comprised of donated shelter usage by clients that would typically need to be paid for if not donated to the program, is recorded at fair value in the period received. The in-kind rent is valued in accordance with grant agreements. The in-kind rent is shown as both a support and an expense, and portions are used to satisfy in-kind matching requirements of certain grants.

C. Fair Values of Financial Instruments:

The carrying amount of cash and accounts receivable, grants reported in the statements of financial position approximate fair value because of the short maturities of those instruments.

SISKIYOU DOMESTIC VIOLENCE & CRISIS CENTER
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2008

D. Estimates:

The preparation of financial statements in conformity with generally accepted accounting principles requires the use of management's estimates.

E. Cash:

SDVCC considers all highly liquid investments with a maturity of three months or less when purchased to be cash equivalents. SDVCC only had bank checking and savings accounts during the year ended June 30, 2008.

F. Property and Equipment:

SDVCC capitalizes property and equipment, at cost, when the estimated useful life of the item exceeds one year.

Furniture and equipment are being depreciated over estimated useful lives of five to fifteen years, and buildings over an estimated useful life of forty years, using a straight-line method, with a half of a year's depreciation recognized in the year of acquisition and disposal.

NOTE 2: Property and Equipment

The following is a summary of property and equipment as of June 30, 2008:

Land, buildings and improvements	\$ 117,345
Furniture and equipment	177,629
Vehicle	38,976
	<hr/> 333,950
Less accumulated depreciation	(221,849)
	<hr/>
Total	<u>\$ 112,101</u>

SISKIYOU DOMESTIC VIOLENCE & CRISIS CENTER
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2008

NOTE 3: Operating Lease

SDVCC has leased a new office location commencing June 15, 2007 for five years for \$1 with and option to renew for an additional five years for \$1.

Rent expense included in the statement of activity for the year ended June 30, 2008 is \$1.

NOTE 4: Simplified Employee Pension Plan

SDVCC has a simplified employee pension plan (SEP). All employees are eligible to participate in the plan, which requires SDVCC to contribute to the SEP. During the year ended June 30, 2008, SDVCC contributed \$33,115 to the SEP, which was 8% of employees' wages.

NOTE 5: Concentrations

SDVCC received \$631,376 (80%) of its support/revenue from federal and state government sources during the year ended June 30, 2008.

NOTE 5: Contingencies

- A. SDVCC participates in a number of Federal and State assisted grant programs. These programs are subject to financial and compliance audits by the grantors or their representatives. Audits of certain grant programs, including those for the year ended June 30, 2008 have not yet been conducted.

Accordingly, SDVCC's compliance with applicable grant requirements will be established at some future date. The amount, if any, of expenditures which may be disallowed by the granting agencies cannot be determined at this time. Management believes that such disallowances, if any, would not have a material effect on the financial statement.

SISKIYOU DOMESTIC VIOLENCE & CRISIS CENTER
SCHEDULE OF ACTIVITY - BUDGET AND ACTUAL
CALIFORNIA DEPARTMENT OF HEALTH SERVICES
GRANT AWARD #05-45073
FOR THE YEAR ENDED JUNE 30, 2008

	<u>Budget</u>	<u>Actual</u>
Support:		
Grant	\$ 221,329	\$ 221,329
In-kind cash match - labor	26,428	26,428
In-kind cash match - operating exp.	8,295	8,295
In-kind cash match - other exp.	282	282
In-kind cash match - indirect exp.	9,261	9,261
Total unrestricted support	<u>265,595</u>	<u>265,595</u>
Expenses:		
Personnel	182,163	182,163
Personnel, cash match	26,428	26,428
Operating expenses	26,024	26,024
Operating expenses, cash match	8,295	8,295
Other	1,782	1,782
Other, cash match	282	282
Indirect	11,360	11,360
Indirect, cash match	9,261	9,261
Total expenses:	<u>265,595</u>	<u>265,595</u>
Increase in unrestricted net assets	<u>\$ -</u>	<u>\$ -</u>

SISKIYOU DOMESTIC VIOLENCE & CRISIS CENTER
SCHEDULE OF ACTIVITY - BUDGET AND ACTUAL
CALIFORNIA DEPARTMENT OF HEALTH SERVICES
GRANT AWARD #05-45625
FOR THE YEAR ENDED JUNE 30, 2008

	<u>Budget</u>	<u>Actual</u>
Support:		
Grant	<u>\$ 44,177</u>	<u>\$ 31,042</u>
Total unrestricted support	<u>44,177</u>	<u>31,042</u>
Expenses:		
Personnel	29,092	19,294
Fringe benefits	6,382	4,896
Operating expenses	2,642	2,253
Travel	3,716	2,358
Other	2,345	2,241
Total expenses:	<u>44,177</u>	<u>31,042</u>
Increase in unrestricted net assets	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

SISKIYOU DOMESTIC VIOLENCE & CRISIS CENTER
SCHEDULE OF ACTIVITY - BUDGET AND ACTUAL
CALIFORNIA OFFICE OF EMERGENCY SERVICES
GRANT AWARD #RC-07131255
FOR THE PERIOD JULY 1, 2007 TO JUNE 30, 2008

	Revised Budget	Actual
Support:		
Grant	\$ 110,705	\$ 110,705
In-kind match - labor	17,170	17,170
Cash match	3,102	3,102
Total unrestricted support	<u>130,977</u>	<u>130,977</u>
Expenses:		
Personnel	88,553	88,553
Personnel, in-kind	17,170	17,170
Operating expenses	25,254	25,254
Total expenses:	<u>130,977</u>	<u>130,977</u>
Increase in unrestricted net assets	<u>\$ -</u>	<u>\$ -</u>

SISKIYOU DOMESTIC VIOLENCE & CRISIS CENTER
SCHEDULE OF ACTIVITY - BUDGET AND ACTUAL
CALIFORNIA OFFICE OF EMERGENCY SERVICES
GRANT AWARD #DV-07181255
FOR THE PERIOD JULY 1, 2007 TO JUNE 30, 2008

	<u>Revised Budget</u>	<u>Actual</u>
Support:		
Grant	\$ 182,450	\$ 182,450
In-kind match donated labor	28,660	28,660
In-kind match shelter rent	10,837	10,837
Total unrestricted support	<u>221,947</u>	<u>221,947</u>
Expenses:		
Personnel	149,693	149,693
Personnel, in-kind	28,660	28,660
Shelter rent, in-kind	10,837	10,837
Operating expenses	32,757	32,757
Total expenses	<u>221,947</u>	<u>221,947</u>
Increase in unrestricted net assets	<u>\$ -</u>	<u>\$ -</u>

**SISKIYOU DOMESTIC VIOLENCE & CRISIS CENTER
SCHEDULE OF EXPENDITURES OF FEDERAL AND OTHER AWARDS
FOR THE YEAR ENDED JUNE 30, 2008**

<u>Federal Awards</u>						
Federal Grantor/ Pass-through Grantor/Program Title	Federal CFDA Number	Pass- through Number	Award Amount	Revenue Recognized	Expenditures	Matching & in-kind Contributions
U.S. Department of Health and Human Services, passed through California Office of Emergency Services:						
Domestic Violence	93.671	DV-07181255	52,006	52,006	52,006	13,002
Subtotal (CFDA # 93.671)			52,006	52,006	52,006	13,002
Sexual Assault	93.991	RC-0545625	11,044	11,044	11,044	-
Sexual Assault	93.991	RC-0545625	33,133	13,135	13,135	-
Subtotal (CFDA # 93.991)			44,177	24,179	24,179	-
Total U.S. Department of Health and Human Services			96,183	76,185	76,185	13,002
U.S. Department of Justice						
California Office of Emergency Services						
Domestic Violence	16.575	DV-07181255	93,132	93,132	93,132	23,283
Sexual Assault	16.575	RC-07131255	81,087	81,087	81,087	20,272
Sexual Assault	16.575	RC-06121255	76,582	76,582	76,582	19,146
Subtotal (CFDA # 16.575)			250,801	250,801	250,801	62,701
Domestic Violence	16.588	DV-07181255	5,195	5,195	5,195	-
Subtotal (CFDA # 16.588)			5,195	5,195	5,195	-
Total U.S. Department of Justice			255,996	255,996	255,996	62,701
Federal Emergency Management Agency, passed through Emergency Food and Shelter National Board	97.024		1,750	1,750	1,750	-
Total Federal Awards			\$ 353,929	\$ 333,931	\$ 333,931	\$ 75,703

**SISKIYOU DOMESTIC VIOLENCE & CRISIS CENTER
SCHEDULE OF EXPENDITURES OF FEDERAL AND OTHER AWARDS
FOR THE YEAR ENDED JUNE 30, 2008**

Other Awards

<u>Grantor/ Pass-through Grantor/Program Title</u>	<u>Grant Number</u>	<u>Award Amount</u>	<u>Revenue Recognized</u>	<u>Expenditures</u>	<u>Matching & in-kind Contributions</u>
California Office of Emergency Services:					
Domestic Violence (state portion)	DV-07181255	\$ 32,117	\$ 32,117	\$ 32,117	\$ 3,212
Sexual Assault	RC-07131255	29,618	29,618	29,618	-
Total California Office of Emergency Services		<u>\$ 61,735</u>	<u>\$ 61,735</u>	<u>\$ 61,735</u>	<u>\$ 3,212</u>
California Department of Public Health:					
Battered Women Shelter Program	05-45073	<u>\$ 221,329</u>	<u>\$ 221,329</u>	<u>\$ 221,329</u>	<u>\$ 44,266</u>

Notes:

The Schedule of Expenditures of Federal and Other Awards is prepared using the accrual basis of accounting, except that the expenditures column also includes amounts expended for equipment purchases.

The award amount column does not include any "like-kind" matching amounts

Siskiyou Domestic Violence and Crisis Center did not expend any federal non-cash assistance during the year, had no federal insurance in effect during the year, and had no outstanding federal loans or loan guarantees during the year.



**REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN
ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

To the Board of Directors
Siskiyou Domestic Violence & Crisis Center, Inc.
Yreka, CA

We have audited the financial statements of Siskiyou Domestic Violence & Crisis Center, Inc. (a nonprofit organization) as of and for the year ended June 30, 2008, and have issued our report thereon dated November 13, 2008. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered Siskiyou Domestic Violence & Crisis Center's, Inc. internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Siskiyou Domestic Violence & Crisis Center's, Inc. internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Organization's internal control over financial reporting.

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A Significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the organization's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles, such that there is more than a remote likelihood that a misstatement of the organization's financial statements that is more than inconsequential will not be prevented or detected by the organization's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the organization's internal control.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

Compliance

As part of obtaining reasonable assurance about whether Siskiyou Domestic Violence & Crisis Center's, Inc. financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

This report is intended for the information and use of management, Board of Directors, State of California Office of Emergency Services, and California Department of Health Services, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Pavlik & Chitwood, LLP
Certified Public Accountants

Yreka, California
November 13, 2008

SISKIYOU DOMESTIC VIOLENCE & CRISIS CENTER
SCHEDULE OF QUESTIONED COSTS AND FINDINGS
FOR THE YEAR ENDED JUNE 30, 2008

Summary Of Audit Results

1. The auditor report expresses an unqualified opinion on the financial statements of Siskiyou Domestic Violence & Crisis Center.
2. I noted no matters involving the internal control over financial reporting and its operation that I consider to be material weaknesses.
3. No noncompliance which was material to the financial statements was disclosed.
4. There were no major programs, and the threshold for distinguishing Type A programs was \$500,000 (federal and state expenditures, as defined by grant agreements).
5. Siskiyou Domestic Violence & Crisis Center did not qualify as a low risk auditee.

Questioned Costs

None.

Findings

Prior Year's Findings

None.

Current Year's Findings

None.